

2016 Regular Session

HOUSE BILL NO. 645

BY REPRESENTATIVES ABRAMSON AND JIM MORRIS

TAX/SALES & USE: (Constitutional Amendment) Provides for centralized collection of local sales and use taxes

1 A JOINT RESOLUTION

2 Proposing to add Article VII, Section 3(C) of the Constitution of Louisiana, to require that
3 all sales and use taxes levied by any political subdivision of the state be collected by
4 the Department of Revenue; to provide for submission of the proposed amendment
5 to the electors; and to provide for related matters.

6 Section 1. Be it resolved by the Legislature of Louisiana, two-thirds of the members
7 elected to each house concurring, that there shall be submitted to the electors of the state of
8 Louisiana, for their approval or rejection in the manner provided by law, a proposal to add
9 Article VII, Section 3(C) of the Constitution of Louisiana, to read as follows:

10 §3. Collection of Taxes

11 Section 3.

12 * * *

13 (C)(1) Notwithstanding Paragraph (B) of this Section or any other provision
14 of this constitution to the contrary, effective July 1, 2017, sales and use taxes levied
15 by any political subdivision of the state shall be collected, administered, and
16 enforced by the Department of Revenue, or its successor.

17 (2) The sales and use taxes collected by the Department of Revenue pursuant
18 to this Section shall be remitted to the respective political subdivisions levying such
19 sales and use taxes. The legislature shall not distribute or allocate the sales and use
20 taxes collected pursuant to this Section in any contrary manner or based upon any

department by general law prior to July 1, 2017, in order to implement the proposed constitutional amendment.

Provides for submission of the proposed amendment to the voters at the statewide election to be held Nov. 8, 2016.

(Adds Const. Art. VII, §3(C))